

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
2nd Quarter FY 2006

Reporting Agency 96-U.S. Army Corps of Engineers

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
<i>Partner 19-Department of State</i>							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$5,514,275		\$0	\$5,514,275		Confirmed Reporting
	Trading Partner	\$548,430,881	\$542,916,606	(\$542,916,606)	\$5,514,275	\$0	Timing Difference-CY
Reporting Agency Remarks: Dept of State erroneously coded items to USACE(96) versus Army(21)							
<i>Partner 68-Environmental Protection Agency</i>							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$11,239,037		\$0	\$11,239,037		Confirmed Reporting
	Trading Partner	\$125,591,316	\$114,352,279	\$0	\$125,591,316	\$114,352,279	Confirmed Reporting
Reporting Agency Remarks: USACE has not received requested numbers from EPA needed to reconcile							
Trading Partner Remarks: Unbilled rec related to Katrina/Rita efforts							
<i>Partner 68-Environmental Protection Agency</i>							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$37,673,113		\$0	\$37,673,113		Confirmed Reporting
	Trading Partner	\$169,255,396	\$131,582,283	\$0	\$169,255,396	\$131,582,283	Confirmed Reporting
Reporting Agency Remarks: USACE has not received requested numbers from EPA needed to reconcile							
Trading Partner Remarks: Unbilled rec related to Katrina/Rita efforts.							
<i>Partner 70-Department of Homeland Security</i>							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$2,152,174,984		\$0	\$2,152,174,984		Confirmed Reporting
	Trading Partner	\$506,346,480	\$1,645,828,505	\$1,645,828,505	\$2,152,174,985	\$0	Timing Difference-CY
Reporting Agency Remarks: Differences in a/c receivable and payable are due to timing differences between USACE and FEMA.							
Trading Partner Remarks: DHS did not receive documentation until after the accounting period ended.							
<i>Partner 70-Department of Homeland Security</i>							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$2,385,609,689		\$0	\$2,385,609,689		Confirmed Reporting
	Trading Partner	\$981,265,346	\$1,404,344,343	\$1,404,344,343	\$2,385,609,689	\$0	Timing Difference-CY
Reporting Agency Remarks: Differences in revenue and expense are due to timing differences between USACE and FEMA.							
Trading Partner Remarks: DHS did not receive the documentation until after the accounting period closed.							

*Represents 'accounting error' and 'current year timing' differences only.